



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CHETEK MUNICIPAL WATER UTILITY

Principal Office: 220 STOUT STREET  
P.O. BOX 194  
CHETEK, WI 54728-0194

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CHETEK MUNICIPAL WATER UTILITY**Utility Address:** 220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

**When was utility organized?** 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** K. R. HOFSTEDE**Title:** CLERK-TREASURER**Office Address:** S

220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

**Telephone:** (715) 924 - 4838**Fax Number:** (715) 924 - 2855**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. JOHN BANKS**Title:** MAYOR**Office Address:**

220 STOUT STREET

P.O. BOX 194

CHETEK, WI 54728-0194

**Telephone:** (715) 924 - 4838**Fax Number:** (715) 924 - 2855**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S  
502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 6/14/2002**Period covered by most recent audit:** 1/1/01-12/31/01

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. DAN KNAPP**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**220 STOUT STREET  
P.O. BOX 194  
CHETEK, WI 54728-0194**Telephone:** (715) 924 - 4236**Fax Number:** (715) 924 - 2855**E-mail Address:**

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**Name of utility commission/committee:** CHETEK CITY COUNCIL

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**Names of members of utility commission/committee:**JOHN BANKS, MAYOR  
CLIFFORD BRONSTAD, COUNCIL MEMBER  
MERLYN FOLZ, COUNCIL MEMBER  
DAVID FRANCE, COUNCIL MEMBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NOT APPLICABLE-NO CONTRACTED SERVICES FOR OPERATIONS

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	226,739	222,956	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	114,289	95,607	<b>2</b>
Depreciation Expense (403)	34,527	31,662	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	36,228	32,720	<b>5</b>
<b>Total Operating Expenses</b>	<b>185,044</b>	<b>159,989</b>	
<b>Net Operating Income</b>	<b>41,695</b>	<b>62,967</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>41,695</b>	<b>62,967</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	33,468	52,714	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>33,468</b>	<b>52,714</b>	
<b>Total Income</b>	<b>75,163</b>	<b>115,681</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>75,163</b>	<b>115,681</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	36,005	37,075	<b>13</b>
Amortization of Debt Discount and Expense (428)	1,066	1,098	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>37,071</b>	<b>38,173</b>	
<b>Net Income</b>	<b>38,092</b>	<b>77,508</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	734,316	656,808	<b>19</b>
Balance Transferred from Income (433)	38,092	77,508	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>772,408</b>	<b>734,316</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL FUND INVESTMENTS	17,718	4
INTEREST ON OPERATING CASH AND INVESTMENTS	5,215	5
INTEREST ON SPECIAL ASSESSMENTS	2,803	6
INTEREST ON ADVANCE TO TAX INCREMENTAL DISTRICT	7,732	7
<b>Total (Acct. 419):</b>	33,468	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	226,739	0	0	0	<b>226,739</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>226,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,739</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,110,969	1,963,655	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	383,108	352,933	<b>2</b>
<b>Net Utility Plant</b>	<b>1,727,861</b>	<b>1,610,722</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	329,930	184,180	<b>6</b>
Special Funds (125)	476,026	552,198	<b>7</b>
<b>Total Other Property and Investments</b>	<b>805,956</b>	<b>736,378</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	234,211	285,977	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	19,185	17,913	<b>11</b>
Other Accounts Receivable (143)	800	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	13,067	10,243	<b>14</b>
Materials and Supplies (150)	17,514	27,272	<b>15</b>
Prepayments (165)	2,650	1,577	<b>16</b>
Other Current and Accrued Assets (170)	2,024	2,050	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>289,451</b>	<b>345,032</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,038	11,104	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>10,038</b>	<b>11,104</b>	
<b>Total Assets and Other Debits</b>	<b>2,833,306</b>	<b>2,703,236</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	840,528	838,093	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	772,408	734,316	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,612,936</b>	<b>1,572,409</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	695,000	725,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>695,000</b>	<b>725,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,716	1,632	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,902	3,009	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>5,618</b>	<b>4,641</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	14,551	14,129	<b>36</b>
<b>Total Deferred Credits</b>	<b>14,551</b>	<b>14,129</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	505,201	387,057	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,833,306</b>	<b>2,703,236</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,083,811	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0				<b>2</b>
Utility Plant in Process of Reclassification (392)	0				<b>3</b>
Utility Plant Leased to Others (393)	0				<b>4</b>
Property Held for Future Use (394)	1,837				<b>5</b>
Construction Work in Progress (395)	25,321				<b>6</b>
Utility Plant Acquisition Adjustments (396)	0				<b>7</b>
Other Utility Plant Adjustments (397)	0				<b>8</b>
<b>Total Utility Plant</b>	<b>2,110,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	383,108	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>383,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,727,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	352,933				<b>352,933</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	34,527				<b>34,527</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,663				<b>5,663</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>40,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,190</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,360				<b>6,360</b>	<b>15</b>
Cost of removal	3,655				<b>3,655</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>10,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,015</b>	<b>19</b>
<b>Balance End of Year</b>	<b>383,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,108</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	17,514	27,272	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>17,514</b>	<b>27,272</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER SYSTEM REVENUE BONDS SERIES 1998B	1,066	428	10,038	1
<b>Total</b>			<b>10,038</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	838,093	1
<b>Changes during year (explain):</b>		
CONTRIBUTION FROM TID #2 FOR INDUSTRIAL PARK SERVICE	2,435	2
<b>Balance end of year</b>	<b>840,528</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM REVENUE BONDS	05/01/1998	12/01/2018	5.06%	695,000	1
<b>Total Bonds (Account 221):</b>				<b>695,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	36,228	2
Charged electric department expense	0	3
Charged sewer department expense	1,975	4
<b>Other (explain):</b>		
CHARGED TO DEPRECIATION	54	5
CHARGED TO PLANT ACCOUNTS	108	6
<b>Total Accruals and other credits</b>	<b>38,365</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	35,160	7
Social Security taxes	2,984	8
PSC Remainder Assessment	221	9
<b>Other (explain):</b>		
NONE	0	10
<b>Total payments and other debits</b>	<b>38,365</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER SYSTEM REVENUE BONDS SERIES 1998B	3,009	36,005	36,112	2,902	1
<b>Subtotal</b>	<b>3,009</b>	<b>36,005</b>	<b>36,112</b>	<b>2,902</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,009</b>	<b>36,005</b>	<b>36,112</b>	<b>2,902</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	387,057	0	0	0	0	<b>387,057</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	18,900					<b>18,900</b>	<b>2</b>
For Mains	99,244					<b>99,244</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0					<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>505,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>505,201</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ADVANCE TO CITY'S TAX INCREMENTAL DISTRICT	230,185	2
SPECIAL ASSESSMENTS RECEIVABLE	99,745	3
<b>Total (Acct. 124):</b>	<b>329,930</b>	
<b>Special Funds (125):</b>		
DEPRECIATION RESERVE FUND	396,007	4
SPECIAL REDEMPTION FUND	80,019	5
<b>Total (Acct. 125):</b>	<b>476,026</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	19,185	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>19,185</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
REFUND DUE ON CONTRACTED WORK	800	13
<b>Total (Acct. 143):</b>	<b>800</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS ON THE 2002 TAX ROLL	11,340	14
DELINQUENT UTILITY BILLINGS PLACED ON THE 2002 TAX ROLL	1,727	15
<b>Total (Acct. 145):</b>	<b>13,067</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,757	16
PREPAID EXPENSE FOR SOFTWARE SUPPORT	893	17
<b>Total (Acct. 165):</b>	<b>2,650</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	20
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
POTENTIAL LIQUIDATED DAMAGES FROM CONTRACTOR	14,551    21
<b>Total (Acct. 253):</b>	<b>14,551</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,010,199	0	0	0	<b>2,010,199</b>	<b>1</b>
Materials and Supplies	22,393	0	0	0	<b>22,393</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	368,020	0	0	0	<b>368,020</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Contributions in Aid of Construction	446,129	0	0	0	<b>446,129</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,218,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,218,443</b>	
Net Operating Income	41,695	0	0	0	<b>41,695</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.42%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.42%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	839,310	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	753,362	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,592,672</b>	
<b>Net Income</b>		
Net Income	38,092	5
<b>Percent Return on Proprietary Capital</b>	<b>2.39%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

Construction projects in 2002 added 1,380 feet of 6" main, 2 hydrants, and 17 1" services. Other additions were completed by the Utility Crew. Contracted projects were on 2nd, 3rd and 15th Streets.

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		216,255	1
<b>Total Sales of Water</b>		<b>216,255</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		663	2
Other Water Revenues (474)		9,821	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>10,484</b>	
<b>Total Operating Revenues</b>		<b>226,739</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		81,937	5
General Operating Expenses (680-690)		32,352	6
<b>Total Operation and Maintenance Expenses</b>		<b>114,289</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		34,527	7
Amortization Expense (404)		0	8
Taxes (408)		36,228	9
<b>Total Other Operating Expenses</b>		<b>70,755</b>	
<b>Total Operating Expenses</b>		<b>185,044</b>	
<b>NET OPERATING INCOME</b>		<b>41,695</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	751	30,502	84,636	4
Commercial	143	17,984	37,876	5
Industrial	3	2,582	4,668	6
<b>Total Metered Sales to General Customers (461)</b>	<b>897</b>	<b>51,068</b>	<b>127,180</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		74,999	8
Other Sales to Public Authorities (464)	26	7,484	14,076	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>924</b>	<b>58,552</b>	<b>216,255</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	22,624	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
INCLUDED IN CUSTOMER BILLINGS PER RATE SCHEDULE FD-1	52,375	4
<b>Total Public Fire Protection Service (463)</b>	<b>74,999</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	663	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>663</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,519	7
<b>Other (specify):</b>		
WATER UTILITY PROPERTY RENTED FOR COMMUNICATIONS	3,300	8
MISCELLANEOUS	1,002	9
<b>Total Other Water Revenues (474)</b>	<b>9,821</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	28,246	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,203	3
Chemicals (630)	17,773	4
Supplies and Expenses (640)	8,174	5
Repairs of Water Plant (650)	22,541	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>81,937</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	8,646	8
Office Supplies and Expenses (681)	5,107	9
Outside Services Employed (682)	4,490	10
Insurance Expense (684)	3,325	11
Employees Pensions and Benefits (686)	9,687	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,097	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>32,352</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>114,289</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	N/A	35,160	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PSC RECOMMENDED CALCULATION	1,975	<b>2</b>
<b>Net property tax equivalent</b>		<b>33,185</b>	
Social Security	DIRECT BASED ON PAYROLL	2,822	<b>3</b>
PSC Remainder Assessment	N/A	221	<b>4</b>
Other (specify): NONE	N/A	0	<b>5</b>
<b>Total tax expense</b>		<b>36,228</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203727				3
County tax rate	mills		4.833216				4
Local tax rate	mills		9.440572				5
School tax rate	mills		8.193581				6
Voc. school tax rate	mills		1.249279				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.920375</b>				10
Less: state credit	mills		1.132911				11
<b>Net tax rate</b>	mills		<b>22.787464</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.440572</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.442860</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.883432</b>				17
<b>Total Tax Rate</b>	mills		<b>23.920375</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789429</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.787464</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.989079</b>				21
Utility Plant, Jan. 1	\$	1,963,655	1,963,655				22
Materials & Supplies	\$	27,272	27,272				23
<b>Subtotal</b>	\$	<b>1,990,927</b>	<b>1,990,927</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,990,927</b>	<b>1,990,927</b>				26
Assessment Ratio	dec.		0.981705				27
<b>Assessed Value</b>	\$	<b>1,954,503</b>	<b>1,954,503</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.989079</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,160</b>	<b>35,160</b>				30
Tax Equivalent per 1994 PSC Report	\$	24,646					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>35,160</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,096		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>7,146</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	6,066		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,423		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>39,089</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	29,359		22
Water Treatment Equipment (332)	3,818		23
<b>Total Water Treatment Plant</b>	<b>33,177</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,096	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>7,146</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			6,066	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,423	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>39,089</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			29,359	22
Water Treatment Equipment (332)			3,818	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>33,177</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	217,424		26
Transmission and Distribution Mains (343)	1,079,774	107,675	27
Fire Mains (344)	0		28
Services (345)	182,010	13,172	29
Meters (346)	223,678	3,065	30
Hydrants (348)	128,787	24,194	31
Other Transmission and Distribution Plant (349)	1,499		32
<b>Total Transmission and Distribution Plant</b>	<b>1,833,172</b>	<b>148,106</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	997		35
Computer Equipment (372.1)	9,650		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	13,357	5,477	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>24,004</b>	<b>5,477</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,936,588</b>	<b>153,583</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,936,588</b>	<b>153,583</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			217,424	26
Transmission and Distribution Mains (343)			1,187,449	27
Fire Mains (344)			0	28
Services (345)	178		195,004	29
Meters (346)			226,743	30
Hydrants (348)	6,182		146,799	31
Other Transmission and Distribution Plant (349)			1,499	32
<b>Total Transmission and Distribution Plant</b>	<b>6,360</b>	<b>0</b>	<b>1,974,918</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			997	35
Computer Equipment (372.1)			9,650	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			18,834	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>29,481</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,360</b>	<b>0</b>	<b>2,083,811</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>6,360</b>	<b>0</b>	<b>2,083,811</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,566	6,566	1
February			6,256	6,256	2
March			7,085	7,085	3
April			6,553	6,553	4
May			7,997	7,997	5
June			8,430	8,430	6
July			13,364	13,364	7
August			9,541	9,541	8
September			8,014	8,014	9
October			7,403	7,403	10
November			7,048	7,048	11
December			7,146	7,146	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>95,403</b>	<b>95,403</b>	
Less: Water sold				58,552	13
Volume pumped but not sold				36,851	14
Volume sold as a percent of volume pumped				61%	15
Volume used for water production, water quality and system maintenance				12,727	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				4,844	18
Total volume not sold but accounted for				17,571	19
Volume pumped but unaccounted for				19,280	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Percentage sold continues to improve 53% in 2000 55% in 2001 and 61% this year.					
Utility continues to search for leaks by hiring leak detection contractor and repairing leaks when located.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				640	23
Date of maximum: 7/1/2002					24
Cause of maximum:					25
Water tower overflow.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				134	26
Date of minimum: 12/16/2002					27
Total KWH used for pumping for the year				71,275	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
202 4TH ST. (DRILLED 9/25/35)	#1	260	12	77,102	Yes	<b>1</b>
702 KLEVE ST. (DRILLED 1960)	#2	266	10	184,276	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2		<b>1</b>
Location	202 4TH STREET	702 KLEVE STREET		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	R	R		<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		<b>5</b>
Year Installed	1980	1984		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	500	500		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		<b>9</b>
Year Installed	1945	1984		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	30	30		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1982		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	77		10
			11
Total capacity in gallons (actual)	500,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7128		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	940	0	0	0	940
A	D	6.000	27,544	0	0	0	27,544
M	D	6.000	22,008	1,380	0	0	23,388
A	D	8.000	755	0	0	0	755
M	D	8.000	22,127	0	0	0	22,127
M	D	12.000	11,027	0	0	0	11,027
Total Within Municipality			84,401	1,380	0	0	85,781
Total Utility			84,401	1,380	0	0	85,781

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	866	0	0	0	866	91	1
M	1.000	125	18	1	0	142	27	2
M	1.250	5	0	0	0	5		3
M	1.500	9	1	0	0	10		4
M	2.000	8	0	0	0	8	1	5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>1,020</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>1,038</b>	<b>119</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	883	12	0	2	897	2	1
1.000	7	0	0	(2)	5	3	2
1.250	8	0	0	1	9	5	3
1.500	7	1	0	(1)	7	2	4
2.000	10	0	0	(1)	9	4	5
3.000	4	0	0	1	5	0	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>921</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>934</b>	<b>16</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	753	122	1	15	0	6	897	1
1.000	0	3	0	2	0	0	5	2
1.250	0	8	0	1	0	0	9	3
1.500	0	5	0	1	0	1	7	4
2.000	0	6	0	3	0	0	9	5
3.000	0	1	1	3	0	0	5	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>753</b>	<b>145</b>	<b>3</b>	<b>26</b>	<b>0</b>	<b>7</b>	<b>934</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	125	8	2	10	141	<b>2</b>
<b>Total Fire Hydrants</b>	<b>125</b>	<b>8</b>	<b>2</b>	<b>10</b>	<b>141</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	141
Number of distribution system valves end of year:	243
Number of distribution valves operated during year:	144

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account #650 Repairs of Water Plant increased 40% due to additional time spent by utility crew to repair hydrants and gate valves.

Account #680 Administrative and General Salaries increased due to new staffing and additional training time required.

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### Water Mains (Page W-15)

Mains were financed out of utility funds and assessed against property owners based on frontage. The assessments are deferred over a ten year installment plan at 5.5%.

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### Water Services (Page W-16)

Services installed were assessed using Cz-1. 18 services assessed during 2002 were part of the 2001 utility improvements and 18 assessed were part of the 2002 utility improvements. A 1 1/2" service was installed in the industrial park and financed through the City's tax incremental district.

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### Meters (Page W-17)

The utility has reviewed its meter property records and made required adjustments in column (e).

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### Hydrants and Distribution System Valves (Page W-18)

The utility has made a complete review of its hydrants by utilizing a GIS system and the actual count of hydrants is 141 at 12/31/02. The variance of 10 was adjusted in column (e) and is a property record adjustment not related to 2002 activity.

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